

### **Would patents be affected, including the processing of applications and the review of disputes?**

According to the House Committee on the Judiciary, the Patent and Trademark Office (PTO) is a fee-funded agency but they have to ask the appropriators for their money back through CJS appropriations (sometimes they receive less than they generate in a given year). PTO has access to carryover funds that would allow it to operate at "full throttle" for maybe six days. Once their reserves dry up, however, they would have to determine who is "essential" out of a workforce of approximately 10,000 employees. This likely means that at some point they would cease processing patent and trademark applications and all other non-essential activities.

### **Would tax returns get processed and refund checks get issued?**

According to the House Committee on Ways and Means, with regard to tax filings and refunds, this would be the first time the IRS would be faced with a government shutdown during tax season. IRS Commissioner Shulman testified at a Ways and Means Oversight Subcommittee hearing last week and said he was working with OMB to prepare for such an event. He would not elaborate beyond that. According to IRS Legislative Affairs, there would be some minimal level of staff present, and they would expect there would be some staff handling filings and refunds. If the IRS does not provide a refund within 45 days, the government would be required to pay interest. OMB has instructed the IRS not to disclose any further information about the plans for a government shutdown.

### **Would project permits be issued?**

According to the House Committee on Transportation and Infrastructure, project permits are issued by state DOTs, not FHWA. Those types of projects are funded out of the Surface Authorization extension passed at the beginning of this month and is not tied to the CR.